IN THE CLAIMS

Listing of current claims:

- 1. (Currently Amended) A method comprising:

 forming a layer of <u>variable density</u> porous silicon on a top surface of a silicon substrate;

 depositing a layer of silicon on the layer of <u>variable density</u> porous silicon;

 forming a device layer of an integrated circuit device within the layer of silicon;

 bonding a temporary support layer to the device layer;
- removing any portion of the <u>variable density</u> porous silicon layer from the silicon layer; and

removing the temporary support layer from the device layer.

splitting the variable density porous silicon layer;

- (Original) The method of claim 1 further comprising:
 packaging the device layer using standard integrated circuit packaging; and
 bonding the thin device layer to an integrated heat spreader.
- 3. (Original) The method of claim 1 wherein the silicon layer is approximately 10 50 microns thick and the device layer is approximately 0.1 1 micron thick.
- 4. (Currently Amended) The method of claim 1 wherein the layer of <u>variable density</u> porous silicon is formed using an anodization process.

- 5. (Original) The method of claim 1 wherein the support layer is bonded to the device layer using adhesive.
- 6. (Original) The method of claim 1 wherein the support layer is plastic.
- 7. (Currently Amended) The method of claim 1 wherein polishing is used to remove any portion of the <u>variable density</u> porous silicon layer from the silicon layer.
- 8-27 (Cancelled)